THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) As reported by Madhya Pradesh Police, from the shop of one Mohd. Shafi S/o. Abdul Rahim resident of Mandsaur, the following narcotic substances were recovered on 1-11-1994:

(1) 505 Kg. Mandrax Tablets.

(2) 1140 Kg. white coloured Powder.

(3) 50 Kg. Granule Powder.

(4)) 181 Kg. Methaqualone Powder.

(5) 302 Kg. other chemical substances.

(6) 900 Kg. Opium and instrument of preparing tablets.

No precise valuation of narcotic drugs, which are often of indeterminate strength and composition are liable for destruction, is feasible.

(c) It is a fact that establishment was raided earlier. Details of raids are as under:—

(i) On 11-10-94 on information a search was made at the residence also but no narcotic substance was recovered. This search was made in connection with Cr. No. 145/94. U/s 8/18 NDPS Act as on that very day 1 Kg. of smack was recovered from the possession of the son of Mohd. Shafi.

(ii) On 28-10-94, farm house of Mohd. Yakub the brother of Mohd. Shafi was raided resulting in the seizure of following narcotic substances:—

(a) 7 Kg. 500 gm. Smack

(b) 21 Kg. 500 gm. Mandrex Tablets

(c) 101 Kgs. Methaqualone powder

(d) Following persons were arrested as a result of above raids:—

(1) Ram Singh S/o. Bhawar Singh.

(2) Mohd. Shakir S/o. Mohd. Shafi.

(3) Vikram Singh S/o. Mohan Singh Rajput.

(4) Mohd. Ahsan S/o. Abdul Rahim.

Income Tax Arrears on Film Stars

2045. SHRI SATISH PRADHAN: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that large number of film stars have tax arrears, if so, the details thereof year-wise during the last three years;

(b) whether it is also a fact that the film stars are filing their tax returns after suppressing their incomes; and

(c) whether Government will consider separate norms to assess the income of film stars on the basis of contracts signed by them, making a provision for refund on lean period experienced by the film stars?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) Yes, Sir. The names of the film stars against whom income-tax demand exceeding Rs. 10 lakhs was outstanding as on 31-3-92, 31-3-93 and 31-3-94 are given in the enclosed statement (*See* below). The amounts outstanding are also indicated against their names.

(b) While it is not correct to say that all film stars are filing their returns suppressing their income, it is true that in some cases additions have been made to the returned income by disallowing claims of excessive expenditure, incorrect claims of exemption, etc.

(c) According to the present guidelines for assessment of income of film artists, where film artists are following cash system of accounting for their professional income and are paid remuneration through annuity policies as per contracts, only the particular amount of annuity instalment paid in a year is included in their total income, provided, according to the terms of the policies neither, the surrender value nor the annuities are commutable and also the interest in the policies have not been assigned in favour of any other person. There is no move to make any provision for refund on lean periods experienced by the film stars.

Statement

Year-wise details regarding the names of the Filmstars, against whom income tax demand exceeding Rs. 10 lacs was outstanding as on 31-3-92, 31-3-93 *and* 31-3-94.

(Rs. In Lakhs)

Sl. No.	Name of the film star	Income-tax demand of Rs. 10 lakhs & above outstandin as on		
		31-3-1992	31-3-1993	31-3-1994
1	2	3	4	5
1.	Late Amjad Khan	13.09	48.99	34.40
2.	Rajesh Khanna	38.67	102.00	100.60

(1)	(2)	(3)	(4)	(5)
3.	Hema Malini	19.45	15.67	—
4.	Raj Babbar	19.70	17.95	—
5.	S. K. Sharma	12.26	—	—
6.	Shatrughan Sinha	13.08	—	—
7.	Govinda Ahuja	18.04	29.22	—
8.	Tina Ambani	—	12.32	—
9.	G. Madhvi	—	14.79	18.75
10.	Dimple Khanna	—	16.63	1.86
11.	Ranbir Raj Kapoor	—	12.72	—
12.	Naseruddin Shah	—	12.27	—
13.	Late Kishore Kumar	—	—	45.52
14.	Vijay Anand	—	—	13.87
15.	Late Prem Nazir	10.79	10.79	10.35
16.	K. Chiranjeevi.	26.67	12.88	37.21
17.	Miss Smitha	15.24	14.24	13.44
18.	Sri Arjun	—	10.45	—
19.	Malashree	—	—	17.29
20.	R. Jayapradha.	177.88	222.31	223.38
21.	A. Sreedevi	88.89	52.16	52.33
22.	S. Kamal Hassan	18.93	20.55	12.60
23.	Suhasini Manirathan	28.35	19.30	—
24.	P. Soundaraya.	13.34	14.92	—
25.	R. Rajnikant	15.08	12.56	3.78
26.	G. S. R. Krishnamurthy	19.88	15.09	—
27.	Kumari S. Radha	13.03	5.18	6.95
28.	K. S. Dattatreya	289.96	289.20	142.74
29.	S. Ambika	16.32	5.57	5.21
30.	Amitabh Bachhan	—	327.69	320.32
31.	A. Nageshwar Rao	—	15.23	15.23
32.	A. Vijayakanth	—	13.21	15.16

Duty-Free Import of Capital Goods

2046. SHRI S. MADHAVAN : Will the Minister of FINANCE be pleased to state :

(a) whether there is any proposal to allow duty free import of capital goods for capital intensive projects; and

(b) if so, what are the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) and (b) In view of the ensuing budget it is not possible to indicate the views of the Government in the matter at this stage.

Seizure by Air Intelligence Unit Customs Officials

2047. SHRI S MADHAVAN : Will the Minister of FINANCE be pleased to state :

(a) whether the Air Intelligence Unit customs officials at Madras Airport seized smuggled computer parts from the unclaimed baggages in September, 1994; and

(b) if so, what are the details thereof and what action has been taken against the culprits?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V CHANDRASHEKHAR MURTHY) : (a) and (b) Yes Sir. The said computer parts were seized from four unclaimed baggages in all valued at 67,11,000. Since ownership of the goods has not been established in investigation, no action has been possible against the culprits involved in the case.

Seizure of Heroin by Customs Officials

2048. SHRI S. MADHAVAN : Will the Minister of FINANCE be pleased to state :

(a) whether the customs authorities have seized heroin and arrested Sri Lankans near Tuticorin in October, 1994 as reported in the daily 'Hindu' dated 7th November, 1994;